

## TOBACCO FLOOR TAX RETURN

REVISED

DUE DATE - JULY 21, 2005

FOR DRA USE ONLY

## SEE LINE-BY-LINE INSTRUCTIONS ON REVERSE

1 CIGARETTE COUNT 20 PACKS Wholesalers must include the number of unaffixed "B" stamps in their possession.	#	X \$ .28 =	\$
2 CIGARETTE COUNT 25 PACKS Wholesalers must include the number of unaffixed "A" stamps in their possession.	#	X \$ .35 =	\$
3 VALUE OF LOOSE TOBACCO PRODUCTS ** ** VALUE OF LINE 3 IS DETERMINED FROM WHOLESALE SALES PRICE	\$	X 19% =	\$
4 TOTAL AMOUNT TO BE PAID WITH THIS RETURN Sum of Lines 1, 2 and 3.			\$

Make checks payable to: **STATE OF NEW HAMPSHIRE**. Enclose, but do not staple or tape, your payment with this form.

Under penalties of perjury, I declare that I have examined this return, and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

SIGNATURE

SIGNATURE OF PREPARER OTHER THAN TAXPAYER

TITLE

DATE

PREPARER'S IDENTIFICATION NUMBER

DATE

SPOUSE'S SIGNATURE (PROPRIETORSHIP ONLY)

DATE

PREPARER'S ADDRESS

FOR DRA USE ONLY

CITY/TOWN, STATE and ZIP CODE

NH DEPT OF REVENUE ADMINISTRATION  
MAIL DOCUMENT PROCESSING DIVISION  
TO: PO BOX 2035  
CONCORD NH 03302-2035

# TOBACCO FLOOR TAX RETURN

## GENERAL INSTRUCTIONS

PURPOSE OF RETURN	The 2005 Legislative session has resulted in a change to the tobacco tax rate. As of July 1, 2005, the rate has increased to \$.80 per package of 20 cigarettes, and the rate on smokeless tobacco and loose tobacco is 19% of the wholesale price. You are required to take a physical inventory and file this return for all taxable tobacco products in your possession by July 21, 2005. The inventory must show exact quantity of products as of the close of business on June 30, 2005.
INVENTORY VERIFICATION	After taking the inventory and completing this return, you must retain the inventory records for three years, for possible review by a department representative, proof of all transactions that change your inventory and invoices used to determine values on line 3 must be available to the department's representative.
PAYMENT OF THE TAX	The tax is paid to the Department of Revenue Administration. Make checks payable to: State of New Hampshire. Full payment must accompany this return.
WHO MUST FILE	The law requires that all licensed wholesalers, sub-jobbers, retailers, samplers and vending machine operators complete and timely file this return.
WHEN TO FILE	The return must be postmarked not later than July 21, 2005.
WHERE TO FILE	The return should be mailed to: NH Dept. of Revenue Administration Document Processing Division PO Box 2035 Concord NH 03302-2035
PENALTIES	This return is subject to the provisions of RSA 21-J for interest and penalties.
QUESTIONS	Specific questions relating to this return or the tobacco tax should be referred to:  NH Department of Revenue Administration 45 Chenell Drive, PO Box 2035 Concord NH 03302-2035  Telephone: (603) 271-2191 Hearing or speech impaired individuals may call: TDD Access: Relay NH 1-800-735-2964

## LINE BY LINE INSTRUCTIONS

## WHOLESALE, RETAILERS, SUB-JOBBER AND SAMPLERS

This form is to be completed by "WHOLESALE, RETAILERS, SAMPLERS and SUB-JOBBER". Definition: RETAILER: any person who sells tobacco products to consumers, and any vending machine in which tobacco products are sold. Definition: SUB-JOBBER: any person doing business in this state who purchases stamped tobacco products directly from a licensed wholesaler and who sells tobacco products to other licensed sub-jobbers, vending machine operators, and retailers. Definition: SAMPLER: any person who distributes free tobacco products to consumers for promotional purposes. Definition: A "wholesaler" is any person doing business in this state who purchases unstamped tobacco products directly from a licensed manufacturer, and who sells all tobacco products to licensed wholesalers, sub-jobbers, vending machine operators, retailers and those persons exempted from the tobacco tax under RSA 78:7-b.

Please correct any error in name or address on the mailing label.

Line 1	Enter the total number of New Hampshire stamped 20 count packs in your possession. Multiply by the tax rate shown and enter the result in the tax due column. Wholesalers must include the number of unaffixed "B" stamps in their possession.
Line 2	Compute and enter the total number of New Hampshire stamped 25 count packs in your possession. Multiply by the tax rate shown and enter the result in the tax due area. Wholesalers must also include the number of unaffixed "A" stamps in their possession.
Line 3	Using your suppliers invoices, compute and enter the total value of all loose tobacco products. Wholesalers will not use this line.
Line 4	Enter the sum of lines 1 through 3.

**NOTE: THERE IS NO FLOOR TAX DUE ON SMOKELESS TOBACCO. THE FLOOR TAX ON LOOSE TOBACCO IS 19%.**